

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	Case No. 4:19-CV-00415
v.)	
)	
ALEXANDRU BITTNER,)	
Defendant.)	

**EXHIBIT E TO PRE-TRIAL ORDER
DEFENDANT'S EXHIBIT LIST**

1. Bittner Exhibit 1: Reach Form 9984, Activity Record thru June 2016 (income tax)
2. Bittner Exhibit 2: Reach Form 9984, Activity Record May 2017 (income tax)
3. Bittner Exhibit 3: MEMO – RSM Failure to Report FBAR in Furtherance of Title 26 Violation to L. Bass; From A. Reach (2013.12.20)
4. Bittner Exhibit 4: MEMO – RSM Failure to Report FBAR in Furtherance of Title 26 Violation to L. Bass; From A. Reach (2014.02.21)
5. Bittner Exhibit 5: Tax Court Decision – No Deficiencies 2008, 2009, 2010 (2019.11.12)
6. Bittner Exhibit 6: Form 13448 FBAR Penalty Assessment Certifications (Bates Labeled DOJ 002563-002567)
7. Bittner Exhibit 7: Corrected FBARs Submission (2013/09/25) 2006 thru 2011 w/ 36 pgs. of charts
8. Bittner Exhibit 8: 2013/09/12 POA Letter – 2006 thru 2011 1040Xs, Forms 5471, Reasonable Cause Stmt. FS-2011-13 (w/o returns).
9. Bittner Exhibit 9: Declaration of A. Bittner (2020.03.11)
10. Bittner Exhibit 10: Reach Log 3 thru 2017
11. Bittner Exhibit 11: Reach Log 2 thru 2016
12. Bittner Exhibit 12: Reach Log 1 thru 2015
13. Bittner Exhibit 13: Beckley CPA Engagement and Client Administrative Documents (Bates labeled BECKLEY-000001-BECKLEY-000025)

14. Bittner Exhibit 14: Beckley CPA Notes on Mr. Bittner (Bates labeled BECKLEY-000026-BECKLEY-000034)
15. Bittner Exhibit 15: Various documents regarding FBAR, income tax return preparation, and IRS notices in response to same (Bates labeled BECKLEY-000035-0000119)
16. Bittner Exhibit 16: Form 1040 for tax year 2007 (Bates Labeled BECKLEY-000933-BECKLEY-000992)
17. Bittner Exhibit 17: Form 1040 for tax year 2008 (Bates Labeled BECKLEY-000993-BECKLEY-001053)
18. Bittner Exhibit 18: Form 1040 for tax year 2009 (Bates Labeled BECKLEY-001054-BECKLEY-001108)
19. Bittner Exhibit 19: Form 1040 for tax year 2010 (Bates Labeled BECKLEY-001109-BECKLEY-001166)
20. Bittner Exhibit 20: Form 1040 for tax year 2011 (Bates Labeled BECKLEY-001167-BECKLEY-001268)
21. Bittner Exhibit 21: TD F 90-22.1 for 2007-Prepared by Beckley
22. Bittner Exhibit 22: TD F 90-22.1 for 2008-Prepared by Beckley
23. Bittner Exhibit 23: TD F 90-22.1 for 2009-Prepared by Beckley
24. Bittner Exhibit 24: TD F 90-22.1 for 2010-Prepared by Beckley
25. Bittner Exhibit 25: TD F 90-22.1 for 2011-Prepared by Beckley
26. Bittner Exhibit 26: November 2011 Newsletter from Beckley CPA
27. Bittner Exhibit 27: 1040X Transmittal Letter from Elizabeth Copeland and Farley Katz to Cherrie Mayberry-Jones (2013.09.12).
28. Bittner Exhibit 28: Form 1040X for 2006 prepared by Booker
29. Bittner Exhibit 29: Form 1040X for 2007 prepared by Booker
30. Bittner Exhibit 30: Form 1040X for 2008 prepared by Booker
31. Bittner Exhibit 31: Form 1040X for 2009 prepared by Booker
32. Bittner Exhibit 32: Form 1040X for 2010 prepared by Booker
33. Bittner Exhibit 33: Form 1040X for 2011 prepared by Booker

34. Bittner Exhibit 34: Various emails and attachments from Bittner to L. Booker (Bates labeled Booker FBAR Emails 000001-000139).
35. Bittner Exhibit 35: Corrected FBAR schedule prepared by Booker
36. Bittner Exhibit 36: FinCen Report 114 - To A. Bittner from (2017.06.06) J. Reneau
37. Bittner Exhibit 37: Reach Form 9984, Activity Record thru June 2017 (FBAR)
38. Bittner Exhibit 38: IRM Section 4.26.16 FBAR Provisions
39. Bittner Exhibit 39: MEMO – FBAR Penalty for 2007-2011 Redacted; To S. Rakoski, CC: J. Reneau, From A. Reach (2017.05.09)
40. Bittner Exhibit 40: EMAIL – Re: FBAR Memo Review of Penalties To: J. Reneau, From: Elise Gardner (2017.05.08)
41. Bittner Exhibit 41: NOTES - FBAR Related Handwritten Bittner Questions (2017/02/08)
42. Bittner Exhibit 42: FBAR Penalty Lead Sheet from A. Reach (2017.06.06)
43. Bittner Exhibit 43: MEMO (2017.05.09)- To: S. Rakoski; CC: J. Reneau; From: Ann Reach, re: FBAR Penalty for 2007 - 2011
44. Bittner Exhibit 44: MEMO (2015.05.13) - Interim Guidance Report FBAR Penalties
45. Bittner Exhibit 45: FBAR Protest (2017.07.05)
46. Bittner Exhibit 46: Supplemental FBAR Protest (2017.09.11)
47. Bittner Exhibit 47: Supplemental FBAR Protest (2017.10.09)
48. Bittner Exhibit 48: Letter from FPK to Doug King follow up to Dec. 13, 2017 meeting (2018.01.02)
49. Bittner Exhibit 49: Statutory Notice of Deficiency (2017.06.23)
50. Bittner Exhibit 50: Joint Second Supplemental Stipulation of Settled Issues (2019.09.13)
51. Bittner Exhibit 51: Joint First Supplemental Stipulation of Settled Issues (2019.07.10)
52. Bittner Exhibit 52: Joint First Stipulation of Facts (2019.09.17)
53. Bittner Exhibit 53: IRS Fact Sheet 2011-13 (Dec. 2011)
54. Bittner Exhibit 54: IRS News Release – Overseas Citizens w/ Foreign Retirement Plans, IR2012-65 (2012 Streamlined Procedures)
55. Bittner Exhibit 55: IR2014-73 Offshore Program Changes (2014.06.08)

56. Bittner Exhibit 56: Streamlined Procedures (2014)

57. Bittner Exhibit 57:

<https://www.irsvideos.gov/Business/FilingPayingTaxes/StreamlinedFilingComplianceProceduresAComplianceOptionForSomeTaxpayers>

58. Bittner Exhibit 58: Income Tax Exam Report, Form 886-A

59. Bittner Exhibit 59: Streamlined Filing Compliance Procedure Submission to Reach (2014.09.24)

60. Bittner Exhibit 60: Exam IDR Responses (2014.04.24)

61. Bittner Exhibit 61: Exam IDR Responses (2014.05.19)

62. Bittner Exhibit 62: Exam IDR Responses (2014.05.29)

63. Bittner Exhibit 63: Exam IDR Response (2014.06.06)

64. Bittner Exhibit 64: IRS Appeals (D. King) Documents from Appeals Administrative File (Bates Labeled DOJ 000006 – 000083).